



January 29, 2008

CERTIFIED MAIL,
RETURN RECEIPT REQUESTED

Louis C. Stagner
International Representative
UAW, Region 9
35 George Karl Boulevard, Suite 100
Amherst, NY 14221

Re: Compliance with Third Circuit Decision

Dear Mr. Stagner:

The Company is in receipt of your January 8, 2008 letter regarding the Third Circuit's decision in *Accuride Erie L.P. v. UAW, Local 1186, Case No. 06-4007*. The Company will comply with Arbitrator Creo's decision by providing the Kaiser retirees who are currently employed at the Company the opportunity to enroll in the Company's employee medical plan effective March 1, 2008, or the first day of the first month thereafter that they can reasonably be enrolled. These Kaiser retirees will be offered medical plan coverage on the same terms such coverage is currently offered to active, eligible bargaining unit employees. The following six employees would be eligible for enrollment in the medical plan: John Harmich, Gary Irish, John Loeslein, Daniel Percy, Gary Wilson, and Lawrence Zielinski. The Company requests that these employees notify the Company of their election to enroll in the medical plan no later than February 29, 2008.

The Company will also reimburse eligible employees and former employees who experienced reasonable out-of-pocket costs during the time periods they were eligible for medical benefits under Arbitrator Creo's award. During the Spring of 2006, the eligible expenses of the eligible employees and former employees were as follows:

Daniel Stafford	\$600	Dennis Taraszki	\$1,200
Leonard Popovich	\$600	John Harmich	\$2,500
Robert Huzinec	\$900	Gary Irish	\$2,500
James Briggs	\$900	John Loeslein	\$4,500
Gerald Myers	\$900	Gary Wilson	\$4,500
James Anderson	\$900	Dan Percy	\$7,500
Ronald Fox	\$1,200		
Douglas Ferguson	\$1,200		

These eligible costs may need to be updated. Please provide the Company with updated information regarding the out-of-pocket medical expenses, if any, of these individuals at your

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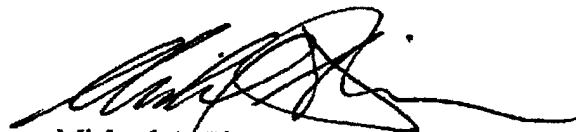
earliest convenience. The Company will reimburse these individuals for their reasonable and eligible out-of-pocket costs, minus the cost of coverage the individuals would have paid to participate in the Company's plan, within 30 days of its receipt of the updated information.

Compliance with the Third Circuit's decision enforcing Arbitrator Creo's award does not require the Company to provide retiree health insurance benefits or retiree life insurance.¹ As you are aware, retiree health insurance benefits and retiree life insurance benefits were not addressed in the motions seeking enforcement or vacation of Arbitrator Creo's Award, nor was the issue presented to Arbitrator Creo. To the contrary, at the arbitration hearing, the Union specifically limited the issue to active employee medical benefits. Indeed, the Union's representative at the hearing stated that the sole issue before the Arbitrator was whether the Company "refused to honor the current terms of the collective bargaining agreement by supplying health insurance, when it was needed to current Accuride employees." The Union later reiterated to the Arbitrator that its sole contention in the arbitration was that the "documents and the agreements provide for a Company obligation to provide medical insurance to active, current active Accuride employees."

Consistent with the issue before the Arbitrator and the representations made by the Union at the hearing, there was no evidence presented to Arbitrator Creo regarding retiree medical benefits or retiree life insurance. This is significant because health insurance benefits for the Company's retirees are distinct from the benefits available to active employees, and are set forth in plan documents that are separate and distinct from the active employee medical plan documents that were before Arbitrator Creo. Similarly, absolutely no retiree life insurance plan documents were presented to Arbitrator Creo.

The Company will comply fully with the Third Circuit's decision by providing medical plan coverage to the Kaiser retirees who remain employed at the Company and by reimbursing eligible employees and former employees who experienced reasonable out-of-pocket costs during the time periods they were eligible for medical benefits under Arbitrator Creo's award. Let me know if you would still like to meet to discuss these issues.

Sincerely,



Michael A. Pinson
Aluminum Wheel Group HR Director

¹ The Company provides life insurance for the Kaiser retirees who are currently active Company employees.